

# House Amendment 1010

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1 1 Amend Senate File 44, as amended, passed, and  
1 2 reprinted by the Senate, as follows:  
1 3 #1. Page 1, by inserting before line 1 the  
1 4 following:  
1 5 <Section 1. Section 423B.1, subsection 3, Code  
1 6 2009, is amended to read as follows:  
1 7 3. A local option tax shall be imposed only after  
1 8 an election at which a majority of those voting on the  
1 9 question favors imposition and shall then be imposed  
1 10 until repealed as provided in subsection 6, paragraph  
1 11 "a". If the tax is a local vehicle tax imposed by a  
1 12 county, it shall apply to all incorporated and  
1 13 unincorporated areas of the county. If the tax is a  
1 14 local sales and services tax imposed by a county, it  
1 15 shall only apply to those incorporated areas and the  
1 16 unincorporated area of that county in which a majority  
1 17 of those voting in the area on the tax favors its  
1 18 imposition. For purposes of the local sales and  
1 19 services tax, all cities contiguous to each other  
1 20 shall be treated as part of one incorporated area and  
1 21 the tax would be imposed in each of those contiguous  
1 22 cities only if the majority of those voting in the  
1 23 total area covered by the contiguous cities favors its  
1 24 imposition. In the case of a local sales and services  
1 25 tax submitted to the registered voters of two or more  
1 26 contiguous counties as provided in subsection 4,  
1 27 paragraph "c", all cities contiguous to each other and  
1 28 where the boundaries of such cities overlap county  
~~1 29 lines~~ shall be treated as part of one incorporated  
1 30 area, ~~even if the corporate boundaries of one or more~~  
~~1 31 of the cities include areas of more than one county,~~  
1 32 and the tax shall be imposed in each of those  
1 33 contiguous cities only if a majority of those voting  
1 34 on the tax in the total area covered by the contiguous  
1 35 cities favored its imposition. For purposes of the  
1 36 local sales and services tax, a city is not contiguous  
1 37 to another city if the only road access between the  
1 38 two cities is through another state.  
1 39 Sec. \_\_\_\_\_. Section 423B.1, subsection 6, paragraph  
1 40 a, subparagraph (1), Code 2009, is amended to read as  
1 41 follows:  
1 42 (1) If a majority of those voting on the question  
1 43 of imposition of a local option tax favors imposition  
1 44 of a local option tax, the governing body of that  
1 45 county shall impose the tax at the rate specified for  
1 46 an unlimited period. However, in the case of a local  
1 47 sales and services tax, the county shall not impose  
1 48 the tax in any incorporated area or the unincorporated  
1 49 area if the majority of those voting on the tax in  
1 50 that area did not favor its imposition. For purposes  
2 1 of the local sales and services tax, all cities  
2 2 contiguous to each other shall be treated as part of  
2 3 one incorporated area and the tax shall be imposed in  
2 4 each of those contiguous cities only if the majority  
2 5 of those voting on the tax in the total area covered  
2 6 by the contiguous cities favored its imposition. In  
2 7 the case of a local sales and services tax submitted  
2 8 to the registered voters of two or more contiguous  
2 9 counties as provided in subsection 4, paragraph "c",  
2 10 all cities contiguous to each other and where the  
~~2 11 boundaries of such cities overlap county lines~~ shall  
2 12 be treated as part of one incorporated area, ~~even if~~  
~~2 13 the corporate boundaries of one or more of the cities~~  
~~2 14 include areas of more than one county,~~ and the tax  
2 15 shall be imposed in each of those contiguous cities  
2 16 only if a majority of those voting on the tax in the  
2 17 total area covered by the contiguous cities favored  
2 18 its imposition.  
2 19 Sec. \_\_\_\_\_. Section 423B.5, unnumbered paragraph 1,  
2 20 Code 2009, is amended to read as follows:  
2 21 A local sales and services tax at the rate of not  
2 22 more than one percent may be imposed by a county on  
2 23 the sales price taxed by the state under chapter 423,  
2 24 subchapter II. A local sales and services tax shall

2 25 be imposed on the same basis as the state sales and  
2 26 services tax or in the case of the use of natural gas,  
2 27 natural gas service, electricity, or electric service  
2 28 on the same basis as the state use tax and shall not  
2 29 be imposed on the sale of any property or on any  
2 30 service not taxed by the state, except the tax shall  
2 31 not be imposed on the sales price from the sale of  
2 32 motor fuel or special fuel as defined in chapter 452A  
2 33 which is consumed for highway use or in watercraft or  
2 34 aircraft if the fuel tax is paid on the transaction  
2 35 and a refund has not or will not be allowed, on the  
2 36 sales price from the sale of equipment by the state  
2 37 department of transportation, or on the sales price  
2 38 from the sale or use of natural gas, natural gas  
2 39 service, electricity, or electric service in a city or  
2 40 county where the sales price from the sale of natural  
2 41 gas or electric energy is subject to a franchise fee  
2 42 or user fee during the period the franchise or user  
2 43 fee is imposed. A local sales and services tax is  
2 44 applicable to transactions within those incorporated  
2 45 and unincorporated areas of the county where it is  
2 46 imposed and shall be collected by all persons required  
2 47 to collect state sales taxes. All cities contiguous  
2 48 to each other shall be treated as part of one  
2 49 incorporated area and the tax would be imposed in each  
2 50 of those contiguous cities only if the majority of  
3 1 those voting in the total area covered by the  
3 2 contiguous cities favors its imposition. In the case  
3 3 of a local sales and services tax submitted to the  
3 4 registered voters of two or more contiguous counties  
3 5 as provided in section 423B.1, subsection 4, paragraph  
3 6 "c", all cities contiguous to each other and where the  
3 7 boundaries of such cities overlap county lines shall  
3 8 be treated as part of one incorporated area, ~~even if~~  
~~3 9 the corporate boundaries of one or more of the cities~~  
~~3 10 include areas of more than one county,~~ and the tax  
3 11 shall be imposed in each of those contiguous cities  
3 12 only if a majority of those voting on the tax in the  
3 13 total area covered by the contiguous cities favored  
3 14 its imposition.>  
3 15 #2. Page 1, by striking lines 12 through 14 and  
3 16 inserting the following:  
3 17 <1. Notwithstanding section 423B.1, subsection 3,  
3 18 Code 2009, and as amended in this Act, section 423B.1,  
3 19 subsection 6, Code 2009, and as amended in this Act,  
3 20 section 423B.1, subsection 9, and section 423B.5,  
3 21 unnumbered paragraph 1, Code 2009, and as amended in  
3 22 this Act, cities contiguous to each>.  
3 23 #3. Page 2, line 13, by inserting after the word  
3 24 and figure <subsection 5,> the following: <Code 2009,  
3 25 and as amended in this Act,>.  
3 26 #4. Page 2, line 20, by inserting after the word  
3 27 and figure <subsection 5,> the following: <Code 2009,  
3 28 and as amended in this Act,>.  
3 29 #5. Page 2, line 21, by inserting after the word  
3 30 and letter <paragraph "a",> the following: <Code  
3 31 2009, and as amended in this Act,>.  
3 32 #6. Title page, line 2, by striking the words  
3 33 <after a disaster>.  
3 34 #7. By renumbering as necessary.  
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3 38 WATTS of Dallas  
3 39 SF 44.705 83  
3 40 tm/sc/21529